

EXHIBIT B

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January 19, 2010

VIA EMAIL **ONLY**

Hassen.Sayeed@ropesgray.com

Hassen Sayeed
Ropes & Gray LLP
1211 Avenue of the Americas
New York, NY 10036-8704

Re: AstraZeneca v. Apotex (budesonide)
Consolidated Civil Action N. 08-cv-1512 (RMB)(AMD)

Dear Hassen:

We write in response to your letter of January 15, 2010, identifying AstraZeneca's inadvertent production of documents. We refer to the document identified by bates numbers AZ 1343541-1343546 and do not understand the basis for claiming that this document is protected by the attorney-client privilege and/or work product immunity.

Please state your basis for claiming attorney-client privilege and/or work product immunity for this document. As the deposition of Cheryl Larrivee-Elkins is scheduled for January 21, 2010 (this Thursday), Apotex requests a response concerning your position prior to Ms. Larrivee-Elkin's deposition.

Sincerely,



Roy D. Gross
rgross@ssjr.com

c: Counsel of record (via email)